

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 06/2021-(Rate)GST/SIKKIM

Date: 30th September, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department No.11/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table,-

(a) against serial number 3, in column (3), in item (iv), in clause (g), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

(b) in serial number 17,-

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely:-

(3)	(4)	(5)
"(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-"

(c) against serial number 26, in column (3), -

(A) after item (ic) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be inserted, namely:-

(3)	(4)	(5)
"(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-";

(B) in item (id), for the brackets, letters and word "(i), (ia), (ib) and (ic)", the brackets, letters and word "(i), (ia), (ib), (ic) and (ica)" shall be substituted;

(C) in item (iv), for the brackets, letters and word "(i), (ia), (ib), (ic), (id), (ii), (iia) and (iii)", the brackets, letters and word "(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)" shall be substituted;

(d) against serial number 27,-

(A) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;

(B) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted,namely:-

(3)	(4)	(5)
"Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	-";

(e) against serial number 34, for items (iii) and (iia) and the entries relating thereto, in columns (3), (4) and (5), following items and entries shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet,- other than any place covered by (iia) below	9	-
(iia) Services by way of admission to (a) casinos or raceclubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-";

(f) against serial number 38, in column (3), in Explanation, for the figures, words and letter "234 of Schedule I", the figures, letter and words " 201A of Schedule II" shall be substituted;

(ii) in the "Annexure: Scheme of Classification of Services", after serial number 118 and the entries relating thereto, the following shall be inserted,namely:-

(1)	(2)	(3)	(4)
"118a	Group 99654		Multimodal Transport of goods from a place in India to another place in India
118b		996541	Multimodal Transport of goods from a place in India to another place in India".

2. This notification shall come into force with effect from the 1st day of October, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department

